

# Board of Tax Appeals

**STARS Number & Budget Unit:** 351 TAAE

**Bill Number & Chapter:** H844 (Ch.375), S1263 (Ch.1), S1477 (Ch.402)

**PROGRAM DESCRIPTION:** This program provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The Board of Tax Appeals provides a forum for taxpayers to present testimony and evidence at a quasi-judicial board hearing rather than through a district court trial, which can necessitate legal representation and expense.

<b>DIVISION SUMMARY:</b>	<b>FY 2005 Total Appr</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Total Appr</b>	<b>FY 2007 Request</b>	<b>FY 2007 Gov Rec</b>	<b>FY 2007 Approp</b>
<b>BY FUND SOURCE</b>						
General	333,700	331,600	338,900	435,900	340,500	342,100
Dedicated	0	0	9,300	0	12,600	12,600
Total:	333,700	331,600	348,200	435,900	353,100	354,700
Percent Change:		(0.6%)	5.0%	25.2%	1.4%	1.9%
<b>BY EXPENDITURE CLASSIFICATION</b>						
Personnel Costs	269,700	268,300	284,400	355,600	276,700	278,300
Operating Expenditures	64,000	63,300	63,800	73,100	71,200	71,200
Capital Outlay	0	0	0	7,200	5,200	5,200
Total:	333,700	331,600	348,200	435,900	353,100	354,700
Full-Time Positions (FTP)	4.00	4.00	4.00	5.00	4.00	4.00

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 4.00 full-time equivalent positions at any point during the period July 1, 2006 through June 30, 2007 for the programs specified.

<b>DECISION UNIT SUMMARY:</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
<b>FY 2006 Original Appropriation</b>	<b>4.00</b>	<b>334,300</b>	<b>9,300</b>	<b>0</b>	<b>343,600</b>
One-time 1% Salary Increase H395	0.00	2,100	0	0	2,100
Omnibus CEC Supplemental S1263	0.00	2,500	0	0	2,500
<b>FY 2006 Total Appropriation</b>	<b>4.00</b>	<b>338,900</b>	<b>9,300</b>	<b>0</b>	<b>348,200</b>
Removal of One-Time Expenditures	0.00	(2,100)	(9,300)	0	(11,400)
<b>FY 2007 Base</b>	<b>4.00</b>	<b>336,800</b>	<b>0</b>	<b>0</b>	<b>336,800</b>
Benefit Costs Including H844	0.00	(3,800)	0	0	(3,800)
Inflationary Adjustments	0.00	700	0	0	700
Replacement Items	0.00	0	5,200	0	5,200
Statewide Cost Allocation	0.00	2,300	0	0	2,300
Change in Employee Compensation H844	0.00	4,100	0	0	4,100
Nondiscretionary Adjustments	0.00	2,000	0	0	2,000
<b>FY 2007 Maintenance (MCO)</b>	<b>4.00</b>	<b>342,100</b>	<b>5,200</b>	<b>0</b>	<b>347,300</b>
1. Employee Retirement Transition	0.00	0	5,000	0	5,000
5. Administrative Rules	0.00	0	400	0	400
6. Communications Costs	0.00	0	1,000	0	1,000
7. Copier Maintenance	0.00	0	1,000	0	1,000
<b>FY 2007 Total Appropriation</b>	<b>4.00</b>	<b>342,100</b>	<b>12,600</b>	<b>0</b>	<b>354,700</b>
% Change From FY 2006 Original Approp.	0.0%	2.3%	35.5%		3.2%
% Change From FY 2006 Total Approp.	0.0%	0.9%	35.5%		1.9%

**SUPPLEMENTALS:** H395 provided a one-time 1% Change in Employee Compensation (CEC) increase that was contingent upon the General Fund balance at the end of fiscal year 2005. In addition, S1263 provided an early 3% ongoing CEC beginning in February of 2006 for 10 pay periods.

**APPROPRIATION HIGHLIGHTS:** Benefit costs were adjusted to provide that one medical insurance premium holiday and seven life insurance premium holidays be paid from reserves. JFAC also stipulated that increases in health insurance costs be paid from reserves. An inflationary increase of 1.9% was provided for operating expenditures. Replacement Items included six digital recorders (\$2,700), six microphones (\$400), 15 xD picture cards (\$1,100), four transcription kits (\$800), and three CD players (\$200). Statewide cost allocation reflected changes in Attorney General and Controller fees. In addition to benefit funding, H844 funded CEC costs for the remaining 16 pay periods in FY 2007. Nondiscretionary Adjustments included increased travel costs in the areas of in-state lodging and airfare. Four line items were funded, all with one-time dollars from the Economic Recovery Reserve Fund: 1.) paid off the vacation balance of a retiring employee; 5.) paid fees associated with a re-write of the agency's administrative rules; 6.) paid for increased postage and other communications costs associated with complex cases; and 7.) covered increased copier maintenance costs, due to the increased usage associated with the re-write of the agency's administrative rules.

<b>FY 2007 APPROPRIATION:</b>	<b>FTP</b>	<b>Pers. Cost</b>	<b>Oper Exp</b>	<b>Cap Out</b>	<b>T/B Pymnts</b>	<b>Lump Sum</b>	<b>Total</b>
G 0001-00 General	4.00	273,300	68,800	0	0	0	342,100
OT D 0150-01 Economic Recovery	0.00	5,000	2,400	5,200	0	0	12,600
Totals:	4.00	278,300	71,200	5,200	0	0	354,700